

United States Senate

WASHINGTON, DC 20510

January 14, 2014

The Honorable John Koskinen
Commissioner of Internal Revenue
1111 Constitution Avenue, NW
Washington, DC 20224-0002

Dear Commissioner Koskinen,

I am writing with serious concern over a registered Non-Profit entity in Tennessee called the "26.4.26 Foundation" (Tennessee Secretary of State Control Number: 000715224).

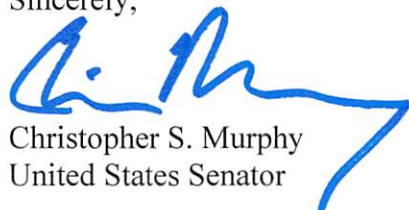
According to one of the founders of this organization, who has thankfully lodged formal complaints with the Tennessee Attorney General's office and the FBI, the 26.4.26 Foundation received more than \$100,000 in donations in the wake of the horrific shooting at Sandy Hook Elementary School. These donations were solicited with the explicit intention of going to the community in Newtown, Connecticut. In January 2013, the 26.4.26 Foundation donated \$30,000 to the Newtown Youth Academy, but the remainder of the money collected, more than \$70,000, is still unaccounted for.

I am outraged at reports that the remaining donations never reached Newtown, and that it appears likely that one of the other co-founders of this charity has misappropriated or stolen the remaining donations and is now unreachable.

I ask that you use all the tools at your disposal to investigate this matter. It is unacceptable to me and to the people of Newtown that goodwill from strangers in the wake of this tragic event has been exploited by someone associated with this Foundation. I worry that if this incident remains unresolved it will discourage other generous people from across the country and around the globe from donating money to help Newtown recover.

Newtown is in the beginning stages of a long healing process following this unspeakable event, and this news only exacerbates their pain. Please keep my office informed, as is appropriate, on the progress of your investigation.

Sincerely,



Christopher S. Murphy
United States Senator